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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA

In re
Kimberly Ann Kent & Gregg Terry Kent,

Debtors.

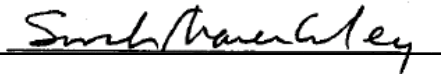
In Chapter 11 Proceedings
Case No. 07-bk-03238-SSC

**ORDER INCORPORATING
MEMORANDUM DECISION
RE: ANNUITIES**

Based upon the Court's Memorandum Decision of March 31, 2008, which is
herein incorporated by reference,

IT IS ORDERED the Debtors' Annuities, one from American General
Annuity Service Corporation and the other from MetLife Tower Resources Group, Inc.,
copies of which Annuity Contracts are attached as Exhibits A and B to the Memorandum
Decision of March 31, 2008, are property of the bankruptcy estate, and are not excluded from
the estate pursuant to 11 U.S.C. § 541(c)(2).

DATED this 1st day of April, 2008.


**Honorable Sarah Sharer Curley
United States Bankruptcy Judge**

BNC to Notice.